Respectfully submitted,

Noriyuki ISOBE et al.

Detolu 5, 2001 (Date)

By

William W. Schwarze

Registration No. 25,918

AKIN, GUMP, STRAUSS, HAUER & FELD, L.L.P.

One Commerce Square

2005 Market Street - Suite 2200 Philadelphia, PA 19103-7086 Telephone: (215) 965-1200

**Direct Dial: (215) 965-1270** Facsimile: (215) 965-1210

E-Mail: wschwarze@akingump.com

WWS:jf Enclosure